FOR MYSORE STATE

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ealth, Education and Local Administration (195 4) Department.

Rt. SERIES.

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Jagadish

G.O. NO. 23(Edn.)

Dated 20-1-54.

[Despatch Abstract.]

Audit Report - 1951-52 - Elementary Education Fund Account - South Kanara District Board - Recorded.

L.F.No. 8569 Dt. 26-12-'53

Office of the Examiner of Local Fund Accounts, Old Highcourt Bldgs 1st Line Beach, Madras. 1.

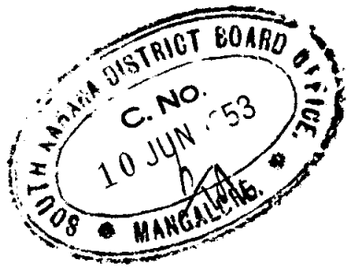
Sub: Audit report 1951-52 - Elementary education funds - [illegible] Govt. Regd.

Forwarded to the Secretary to Government, Health Education and Local Administration Department with the copies of the Special Officer's replies and the resolution approving them.

Asst. Examiner of L.F.Accts.

To
The Secretary to Government,
Health, Education and Local Administration Department,
MADRAS.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE SOUTH KANARA DISTRICT BOARD FOR THE YEAR 1951-52.



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Name of auditor:Sri.C.W.Andrews,
Dist.Inspector of Local Fund Accounts

Time taken for audit: 5th Dec.1952 to 28th Feb.53

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The office of the president was held by Sri.B.Manjayya Hegde from 1st April 51 to 31st March 52.

The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances.A single pass book was maintained for both the General and Elementary Education funds.The opening balance in the cashxxx book is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 52 and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3.The more important irregularities are detailed below. Irregularities xxx of a minor nature are detailed in the Annual objection statement which should be treated as part of this report.

4.PENDING PARAS OF PREVIOUS AUDIT REPORTS.

(a) Seventy four objections of over two years old as shown below were pending settlement at the close of audit. Early action is called for for their settlement.

YEAR	NO.OF ITEMS	AMOUNT
1946-47	1	Rs.70 0 0
47-48	4	61 7 0
48-49	14	89 7 0
49-50	55	4284 15 0
	74	4475 13 0

(b) para 7(d) of audit report for 46-47

4(c) of audit report for 49-50

MIDDAY 4(b) of audit report for 50-51

MIDDAY MEALS:PERMANENT ADVANCE PENDING REALISATION: RS.70/-

The amount is still pending x recovery be adjustment .This may be done without ~~xxx~~ further delay.

(c) para 6(f) of audit report for 47-48

" 4(c) of audit report for 50-51

FIXATION OF PAY :IRREGULARITIES:-

Excess amount of Rs.4-2-0 ordered to be recovered in Rc.No.6414-51-E dated 1-7-52 of Director of Public Instruction is still pending recovery .The recovery may be effected and the fact intimated to this office.

(d)para 11(c) of audit report for 49-50

"4(2) of audit report for 50-51

ARREAR CLAIM: SANCTION:-

Sanction of the Director of Public Instruction for the payment of the arrear claim was not produced for verification. This may be produced early.

(e) para 13 of audit report for 49-50
" 4 ~~of~~ (k) of audit report for 50-51

VIDYODAYA MAGAZINE SUPPLY TO ELEMENTARY SCHOOLS:-

No action has been taken to ascertain the extent of loss and fix responsibility for the loss,due to non receipt of magazines;.Action contemplated in the matter may be stated.

(f) Para 6 of audit report for 50-51

CONTRIBUTION FROM GENERAL FUND:- Sanction of Government for waiver of contribution has not been obtained. Early action is called for in the matter.

(g) Para 7 of audit report for 50-51

KUDUPI CHATRAM: EXPENDITURE ON BUILDING NOT ALIENATED:

Result of action taken to get the building alienated to the district board may be stated.

(h) Para 10 of audit report for 50-51

RECOGNITION WANTING:- Recognition of the District Educational Officer in respect of Kidoor ,Katrachal schools may be shown without further delay.

5.MISAPPROPRIATION:-Three cases of misappropriation have been reported by the President district board since

the audit report for 50-51 was issued.

(a) InRc.No.16121-E12/52 dated 6-8-1952 ,the president,District board reported that a sum ofRs.103-3-0 being the arrears of leave salary due to Sri.V.Raman ,Ex.Head Master poonjavi Elementary school had been misappropriated by Sri.V. Sankara Mavar,Assistant in charge of the school who had received the amount on 29-12-51 .The amount was refunded to the District Board by money order on 14-7-52.

The teacher was charge sheeted for temporary misappropriation and neglect of duty for not having submitted the acquittance in time.The explanation offered by the teachers was not accepted and President,District Board in his D.Dis.16121/52 dated 26-12-52 passed final orders postponing his increment by one year from 1-1-52 with a cumulative effect.

(b)Misappropriation of a sum ofRs.13/-by Sri.A.K.Shishappaya, Board Elementary school ,Casapady was reported in Roc.No.11876/E13/52 dated 27-10-52.A sum of Rs.26/-being the rent of the school building for the months of.April and May 1952 was received by him on 14-6-52. But only Rs.13/-was paid to the owner of the building and the balance of Rs.13/-was misappropriated by him which had been since remitted to the deduct who received it on 6-1-53.

Final action taken in the matter is awaited.

(c)InRc.No.20050/E15-52 dated 31-10-52 ,President, District Board reported misappropriation ofRs.79-9-0 sent by money order to Sri.S.Mahappa,Head Master Board High School,Shivapura being the salary of the Establishment for the month of July 52.The amount was received by him on 19-8-52 .His explanation has been called for in Ref.C.20050 /E15-52 dated 30-10-52.Final action taken in the matter is awaited.

6)SUBSIDY :COST OF SCHEME OF COMPULSORY ELEMENTARY EDUCATION 1950-51

The President,District Board in his letter No.11267-E2/51 dated 14-7-51 reported that an expenditure of Rs.1,85,826/-was incurred by the Board during 1950-51 on compulsory education.As a subsidy of Rs.171184 was already sanctioned,the balance of

Rs.14,642/-was sanction in G.O.Ms.No.2176 E dated 11-8-1951 According to the audited accounts the expenditure incurred under compulsory education was Rs.183201-9-0 or Rs.183202/-.Thus an excess grant of Rs.2624/-was paid to the Board..

ADULT LITERARY SCHOOL:GRANTS:NOT RECEIVED.

(a)MALPE:-Temporary recognise upto 31-5-52.The school was opened on 20-8-51 .payment was made from district board funds towards this adult literary school at Rs.5-4- 4 per month upto 30-11-51 and at Rs.8 plus 4 p.m.from 1-12-51 to 28-2-1952 or Rs.31-11-0 plus 36/-or Rs.67-10-0 during 1951-52 No grant was received.Early action is called for.

(b) KUMBLA:-Temporary recoggised upto 5-5-51 contingent grant at the r ate of Rs.4/-p.m.upto March 51 and grant atRs.8/- upto December 1950 were only received.Grant at Rs.8/-p.m.from January to April 51 or Rs.32/-and contingent grant at Rs.4/-for April 1951 or in all Rs.36/-was still due.

(c) WANDSE:-Temporary recognised upto 31-12-51 .Paidat Rs.8-4- 4 from district board fund upto 31-10-51..Grant was received only upto 31-8-51.The balance due for two months or Rs.24/-may be recovered early.

(d)MEJMADY:-Temporary recognised upto 13-5-52 payment was made from district board funds at Rs.5 plus 3 per month from 1-12-50 .As per Roc.No.2159 E 3/51 dated 21-6-51 of District Educational Officer grant at Rs.8/-from January to 15th April 51 and contingent grant upto 30-4-51 were received and Rs.12/-for the month of July 51 as per letter dated 5-10-51 and another sum of Rs.43-10-0 as per letter dated 22-11-51 of District Educational Officer(details not available).The amounts still due may be worked out and action taken to recover the same.

(e) BAIKAMPADY:- Temporary .Recognised upto 30-6-52 .The grant due upto september 51 was only received.Action may be taken to get the balance.

(f) HOSABETTU:(MANJESWAR)Temporary recognised upto 23-12-51. Grant due from January to March 51 ie.Rs.14-3-0 plus 8-8-0=22-11-0. were received.

Action may be taken to recover the balances.

8. The result of audit may be considered not satisfactory.

9. The gross receipts and charges of the year were Rs 14,88,897-0-3 and Rs.14,92,584-5-9 respectively.

10. Three hundred and forty seven objections involving Rs.12,040-5-0 were pending settlement at the close of audit as detailed in the Annual Objection Statement ,for 51-52 and as shown below:-

YEAR	NO. OF ITEMS	AMOUNT RS
1946-47	1	70 0 0
1947-48	4	31 7 0
1948-49	14	89 7 0
1949-50	55	4284 15 0
1950-51	149	6998 8 0
1951-52	124	566 0 0
	347	12,040 5 0

LF 1985
8.6-52

D.Rajendran,
Assistant Examiner of Fund Accounts
Western Circle,Salem.

FORWARDED to the President,District Board,South Kanara in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts,South Kanara with reply in triplicate duly approved by the District Board for submission to Government.

/TRUE COPY/

Superintendent,
Office of the Examiner of Local Fund Accounts,
Mount Road,Madras.2.

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ANNUAL ACCOUNTS OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE SOUTH KANARA DISTRICT BOARD FOR THE YEAR 1951-52

Head of account	Actuals	Final budget appropriation
Receipts - Ordinary		
	= 81,487-14-4	=1,67,290
1.Education Tax	5,40,405- 0-0	5,41,000
2. School fees	11,957-13-3	11,000
3.Contribution		
4.Income from investment	90- 0-0	190
5.Other receipts	4,887- 7-4	4,500
Government Grant:		
i) Under sec.37 of the Edn.Act	1,35,265-14-0	1,69,000
ii) Under proviso to sec.37 of the Act	3,81,767- 0-0	3,90,800
iii) For Compulsory Education	1,88,042- 0-0	2,13,540
Midday meals		100
iv) Grant equipment	8,405- 0-0	
v) Adult education	376- 6-0	
vi) Dearness allowance	1,96,842- 0-0	
To cover deficit	83,158- 0-0 }	40,790
Contribution from General funds	41,300- 0-0 }	
9. Advances recovered	2,217- 7-9	3,000
10. Refund of Permanent advances		500
Deduct:		
Refunds		
Amount transferred to capital	11,093- 4-0	
Total ordinary	14,77,803-12-3	12,73,410
Capital:		
1.(a) Govt.grants other than Compulsory Education		
(b) Govt.grants for Comp.Edn.		
2.Add amount transferred from Ordinary	11,093- 4-0	41,500
Total capital	11,093- 4-0	41,500
Total Ordinary & Capital	14,88,897- 0-3	13,14,910
Grand total including Opening balance.	14,07,408- 1-11	11,47,680

Roc.No.13102/E14-53. South Kanara Dt.Board Office,
Mangalore, dated 30--9--1953.

From

Sri A. Mahalingam Chettiar, I.A.S.
Special Officer, District Board, S.K.

To

The Dt.Inspector of Local Fund Accounts,
South Kanara, Mangalore.

Sir,

Sub: AUDIT REPORT - Elementary Education Funds - for the year 1951-52 - replies furnished.
Ref: L.F.1985/8.6.1953 of the Examiner of L.F.Accounts.

****

The duplicate copy of the Addit Report on the Elementary Education Funds for the year 1951-52 is retransmitted herewith with replies thereto as given below (in triplicate).

4.(a)Pending paras of previous Audit Reports:1946-47.

The amount of Rs.70/- has been recovered by adjustment in this office Vr.No.806/3-53, and the fact intimated to the District Inspector of Local Fund Accounts, in this office letter Roc.No.8804/52-E14/25.3.1953, with reference to his L.F.No. 545/23.12.1952 (Audit Report for 1950-51).

1947--'48:- There were three pending objections which have been replied in this office N.Dis.3629/53, dated 26.5.53 with reference to the further remarks on the Audit Objection Statement for '47-'48 communicated by the Dt.Inspector of L.F. Accounts, in his L.F.650/11.2.1953.

1948--'49:- The pending objections were 13, i.e. six of Audit Objection Statement of I half year and 7 of the annual Audit Objection Statement for 1948-49. The six objections have been replied in this office N.Dis.8137/6.7.1953 with reference to L.F.4030/4.4.'53 of the Dt.Inspector of L.F. Accounts. The 7 objections are being replied separately.

1949--'50:- There were 46 objections pending-24 of 1949-50 (Ist half) and 22 of Audit Objection Statement for 1949-50. The 24 objections have been replied in this office N.Dis.8139/53 dated 25.5.1953, with reference to L.F.31/4.4.53 of the Dt.Inspector of L.F.Accounts. The remaining 22 objections are being replied separately.

(b)Para 7(d) of Audit Report for 1946-47, Para 4(c) of Audit Report for 1949-50 and para 4(b) of Audit Report for 1950-51, relating to Midday meals - Permanent advance of Rs.70/- pending realisation:--

The amount has already been recovered by adjustment in this office Vr.No.806/3-53.

(c)Para 6(b) of Audit Report for 1947-48 and 4(c) of Audit Report for 1950-51 fixation of pay:--

The excess amount of Rs.4.2.0 has already been recovered and credited to Elementary Education Funds as per T.R.No.126/7.3.1953.

(d)Para 11(c) of Audit Report for 1949-50 and 4(2) of '50-51 - sanction of the Director of Public Instruction for arrear claims:

Replies have already been furnished under para 11 of

P.T.O

Audit Report for 1950-51, in this office Roc.No.8804/52-E14 dated 14.5.1953. This objection has since been deleted by the District Inspector of L.F.Accounts in his L.F.267/22.6.53

(e)Para 13 of Audit Report for 1949-50 and 4(k) of Audit Report for 1950-51 - Vidyodaya Magazine:--

The objection has since been dropped by the Dt.Inspecto of L.F.Accounts-vide his L.F.307/29.6.1953.

(f)Para 6 of Audit Report for 1950-51 - contribution from General Fund:-

Government has been addressed in this office letter Roc.No.8804/52-E14 dated 15.9.1953.

(g)Para 7 of Audit Report for 1950-51 - Kudpi Chuttram:-

The matter is still under correspondence with the Collector of South Kanara.- vide this office file C.No.6247/E5/

(h)Para 10 of Audit Report for 1950-51 - Recognition wanting:

The sanction of recognition wanting was only in respect of Kotrechal school which has since been accorded by the Dt. Educational Officer, S.Kanara in his Dis.No.4783/E2-53, dated 8.7.1953 - vide this office file D.Dis.No.22819/48, dated 27.4.1950.

5. Mis-appropriation:--

(a) No Reply is called for.

(b)The teacher has been permanently debarred from being a Headmaster of any school and his next increment postponed by six months without cumulative effect - vide this office proceedings D.Dis.11876/52, dated 15.5.1953.

(c)The teacher has been punished by reducing him as an assistant from the headmaster's post and reducing also his pay By one stage with effect froml.1.1953. vide this office proceedings D.Dis.20050/52 dated 1.6.1953.

6.Subsidy - Cost of scheme of Compulsory Elementary Education - 1950-51.

The subsidy was claimed according to the rates fixed by Government in G.O.No.1224- Education, dated 11.8.1945, i.e. the minimum of the scales of pay. The connected paper will be shown in local audit and the matter further explain personally.

7.Addit Literacy School - Grants - Not received:--

With refefence to the objections dealt with in this paragraph, I have to state in general, in the first instance that subsidies due for a particular official year in respect of Adult Schools are not sanctioned by the Dt.Educational Officer, S.Kanara during that year itself. In some cases, though the Adult School teachers are paid their pay and fixed contingency of a particular month, the Dt.Educational Officer while assessing the grants based on strength, attendance, etc., sanctions grants either for only pay in some cases and only Fixed Contingencies in some other cases. This will be evident on a perusal of the various proceedings of the District Educational Officer, sanctioning subsidies.

In the case of the audit objections under reference the Dt.Educational Officer, S.Kanara, will be asked to state under what circumstances, subsidies equivalent to the full amount of expenditure incurred have not been sanctioned.

khr/28.10

for

Extract from the proceedings of the Special Officer, Dt.Board, South Kanara, Mangalore, d/24.10.1953.

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50. Read letter L.F.No.1986/ dated 8.6.1953 of the Examiner of L.F.Accounts, Madras, enclosing Audit Report in duplicate on the Elementary Education Funds for the year 1951-52, and calling for resubmission of the duplicate copy of the report with replies in triplicate.

Also draft replies to the Audit Report.

Resolution: " A P P R O V E D ".

Sd.A.Mahalingam Chettiar
Special Officer.

/true extraft/

for Special Officer.

kbr/28.10

20/10/53

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Audit Report - 1951-52 - Slo Sch Fund Account - S.K. at Bd - Recorded

From the Examr of L.F.A. no: 8569 Dt 26.12.53

For

Order (Rt) no: 23 Sch Dt 20/1/54

1/54
20/1

Dy
20/1/54

Recorded

19/1/54

Dft both items 1 & 3 only
28/1/54.

To the S.O., DB., S.K., Mangalore

Copy to the Dy) (with a copy of the A-Rs original)

Copy to the Examr L.F. Accts.

12/1/54 15/1/54

Dft.
30/1/54.